

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Randall & Jolene Welser  
DOCKET NO.: 06-01017.001-R-1  
PARCEL NO.: 07/14335 (New PIN 17-10-318-005-0000)

The parties of record before the Property Tax Appeal Board are Randall & Jolene Welser, the appellants, and the Rock Island County Board of Review.

The subject property consists of a 26,789 square foot parcel improved with a 10 year-old, part one-story and part two-story brick dwelling that contains 3,800 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 2,827 square foot basement with 1,650 square feet of finished area and an 838 square foot garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted a grid analysis of four comparable properties, one of which is located in a nearby subdivision, with the remaining comparables located 1 mile to 2.5 miles from the subject. The comparable lots range in size from 10,683 to 69,178 square feet and have land assessments ranging from \$13,263 to \$31,021 or from \$0.26 to \$1.24 per square foot of land area. The subject has a land assessment of \$28,625 or \$1.07 per square foot.

In support of the improvement inequity argument, the appellants submitted improvement information on the same four comparables used to support the land inequity argument. The comparables consist of two, one and one-half-story brick or stone and frame dwellings; one, two-story brick and frame dwelling; and one, one-story brick dwelling. These properties range in age from 8 to 34 years and range in size from 3,764 to 4,028 square feet of living area. Features of the comparables include central air-

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Rock Island County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	28,625
IMPR.:	\$	141,551
TOTAL:	\$	170,176

Subject only to the State multiplier as applicable.

conditioning, one or two fireplaces and garages that contain from 540 to 943 square feet of building area. Three comparables have full or partial basements with finished areas ranging from 1,008 to 2,684 square feet, while one comparable has no basement. These properties had improvement assessments ranging from \$84,124 to \$126,465 or from \$22.35 to \$31.43 per square foot of living area. The subject has an improvement assessment of \$141,551 or \$37.25 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on three of the comparables used to support the inequity argument. The comparables sold between December 2005 and June 2006 for prices ranging from \$380,000 to \$430,000 or from \$100.96 to \$106.89 per square foot of living area including land.

During the hearing, appellant Randall Welser testified the subject's neighborhood is depressed; however, he submitted no evidence to support this claim. The appellant further testified recent sales had occurred in the subject's subdivision, but he acknowledged neither party had made reference to these comparables sales.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$170,176 was disclosed. The subject has an estimated market value of \$510,579 or \$134.36 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%.

In support of the subject's land assessment, the board of review submitted three comparable properties located on the subject's street and block. The comparables range in size from 18,557 to 19,438 square feet of land area and have land assessments ranging from \$22,088 to \$26,975 or from \$1.15 to \$1.39 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same three comparables used to support the subject's land assessment. The comparables consist of part one-story and part two-story style frame or frame and masonry dwellings that are 12 or 13 years old and range in size from 2,676 to 2,999 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain 748 or 762 square feet of building area and partial finished basements. These properties have improvement assessments ranging from \$108,186 to \$114,405 or from \$36.07 to \$42.22 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted two grids detailing six comparable sales. The comparables are located three to five miles from the subject and consist of three, part one-story and part two-story frame and masonry dwellings; two, two-story style masonry or frame and masonry dwellings and one, one-story frame and masonry dwelling. The comparables range in age from six to 18 years and range in size from 3,115 to 4,345 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 576 to 1,115 square feet of building area and full or partial basements, three of which have finished areas ranging from 1,000 to 2,280 square feet. The comparables sold between May 2005 and March 2007 for prices ranging from \$400,000 to \$632,500 or from \$106.89 to \$184.78 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted seven comparables. The Board gave less weight to the appellants' comparables because they were located in another subdivision, or were located 1 to 2.5 miles from the subject. The Board finds the comparables submitted by the board of review were located on the subject's street and block and had land assessments ranging from \$1.15 to \$1.39 per square foot of land area. The subject's land assessment of \$1.07 per square foot falls below this range. Therefore, the Board finds the subject's land assessment is supported by the most similar comparables in the record.

Regarding the improvement inequity contention, the Board finds the parties submitted seven comparables. The Board gave less weight to two of the appellants' comparables because they were significantly older than the subject. The Board gave less weight to the appellants' remaining comparables because they were

location a mile or more from the subject. The Board finds the comparables submitted by the board of review, while smaller in living area when compared to the subject, were similar to the subject in terms of design, age and features. These most representative comparables had improvement assessments ranging from \$36.07 to \$42.22 per square foot of living area. The subject's improvement assessment of \$37.25 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

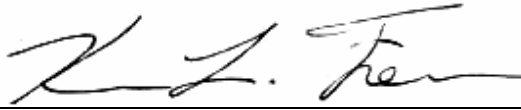
As to the overvaluation contention, the Board finds the parties submitted ten comparable sales. The Board gave less weight to two of the appellants' comparables because they were considerably older than the subject. The Board gave less weight to one of the board of review's comparables because its one-story design differed significantly from the subject's part one-story and part two-story design. The Board finds seven comparables were similar to the subject in most respects and sold for prices ranging from \$106.89 to \$144.74 per square foot of living area including land. The subject's estimated market value of \$134.36 per square foot of living area including land as reflected by its assessment is supported by these properties.

In summary, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.